

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In re:

Case # 1-14-44283-cec
Hon. Carla E. Craig

AREA PLUMBING SUPPLY INC.

Debtor.
-----X

**NOTICE OF APPEARANCE AND
REQUEST FOR ALL DOCUMENTS**

PLEASE TAKE NOTICE that, ENID NAGLER STUART, Assistant Attorney General of the State of New York, appears in the above-captioned case on behalf of the New York State Department of Taxation & Finance.

PLEASE TAKE FURTHER NOTICE that demand is hereby made for a copy of all papers, documents and pleadings in this case to be served upon the undersigned at the address indicated below.

PLEASE TAKE FURTHER NOTICE that, neither this Notice of Appearance ("Notice") nor any later appearance, pleading, or proof of claim, shall constitute a waiver of (i) the right to have final orders in non-core matters entered only after *de novo* review by a District Judge, (ii) the right to trial by jury in any proceeding triable in these cases or any case, controversy, or proceeding related to this case, (iii) the right to have the District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal, (iv) any objection to the jurisdiction of this Bankruptcy Court for any purpose other than with respect to this Notice, and (v) any other rights, claims, actions, defenses, setoffs or recoupments as appropriate, in law or equity, or

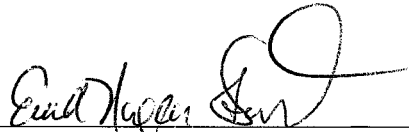
under any agreements, all of which are expressly reserved.

Dated: New York, New York
September 12, 2014

Yours, etc.,

ERIC T. SCHNEIDERMAN
Attorney General of the
State of New York
Attorney for The New York State
Department of Taxation & Finance

By:



Enid Nagler Stuart (ES-6651)
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TO: Area Plumbing Supply Inc.
6001 4th Ave
Brooklyn, NY 11220

Office of the United States Trustee
Eastern District of NY
U.S. Federal Office Building
201 Varick Street, Suite 1006
New York, NY 10014

CERTIFICATE OF SERVICE

Nilda Thompson certifies under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the following is true and correct:

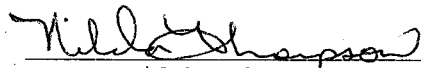
She is a Legal Assistant in the office of ERIC T. SCHNEIDERMAN Attorney General of the State of New York, Attorney for the New York State Department of Taxation & Finance. On September 12, 2014 she served the annexed Notice of Appearance upon the following parties:

Area Plumbing Supply Inc.
6001 4th Ave
Brooklyn, NY 11220

Office of the United States Trustee
Eastern District of NY
U.S. Federal Office Building
201 Varick Street, Suite 1006
New York, NY 10014

Attorneys in the within entitled proceeding by depositing a true and correct copy thereof, properly enclosed in a post-paid wrapper, in the post-office box regularly maintained by the United States Postal Service at 120 Broadway, New York, New York 10271 directed to said attorneys at the addresses designated by them for that purpose.

Dated: New York, New York
September 12, 2014


Nilda Thompson